

B4 (Official Form 4) (12/07)

**United States Bankruptcy Court
District of New Jersey**

In re **Tarragon Corporation**

Debtor(s)

Case No. **09-10555**

Chapter **11**

LIST OF CREDITORS HOLDING 20 LARGEST UNSECURED CLAIMS

Following is the list of the debtor's creditors holding the 20 largest unsecured claims. The list is prepared in accordance with Fed. R. Bankr. P. 1007(d) for filing in this chapter 11 [or chapter 9] case. The list does not include (1) persons who come within the definition of "insider" set forth in 11 U.S.C. § 101, or (2) secured creditors unless the value of the collateral is such that the unsecured deficiency places the creditor among the holders of the 20 largest unsecured claims. If a minor child is one of the creditors holding the 20 largest unsecured claims, state the child's initials and the name and address of the child's parent or guardian, such as "A.B., a minor child, by John Doe, guardian." Do not disclose the child's name. See 11 U.S.C. § 112; Fed. R. Bankr. P. 1007(m).

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
American Stock Transfer & Trust 59 Maiden Lane Plaza Level New York, NY 10038	American Stock Transfer & Trust 59 Maiden Lane Plaza Level New York, NY 10038			8,000.00
Assurant Employee Benefits P.O. Box 807009 Kansas City, MO 64184-7009	Assurant Employee Benefits P.O. Box 807009 Kansas City, MO 64184-7009			18,409.40
Bank of America 1185 Avenue of the Americas, 16th Floor New York, NY 10036	Bank of America 1185 Avenue of the Americas, 16th Floor New York, NY 10036	Line of Credit Note	Contingent	261,235.62
Bon Temps 80 Broad Street 5th FL. PMB 31 New York, NY 10004	Bon Temps 80 Broad Street 5th FL. PMB 31 New York, NY 10004			7,100.40
Curtis Mallet Prevost Colt & Mosle LLP 101 Park Avenue New York, NY 10178-0061	Curtis Mallet Prevost Colt & Mosle LLP 101 Park Avenue New York, NY 10178-0061	Litigation Related Legal - Restructuring Fees		7,657.00
E Training Solutions Inc. C/O Shelley Conroy 13719 Greenwood Lane South Houston, TX 77044	E Training Solutions Inc. C/O Shelley Conroy 13719 Greenwood Lane South Houston, TX 77044			7,500.00
First Quality Maintenance LLC 70 West 36th St. New York, NY 10018	First Quality Maintenance LLC 70 West 36th St. New York, NY 10018			4,410.86
Iron Vault.com 1846 Rosemeade Parkway #344 Carrollton, TX 75007	Iron Vault.com 1846 Rosemeade Parkway #344 Carrollton, TX 75007			8,000.00
Mike Keltz 173 Weston Avenue Chatham, NJ 07928	Mike Keltz 173 Weston Avenue Chatham, NJ 07928			4,454.70

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(Continuation Sheet)

(1) <i>Name of creditor and complete mailing address including zip code</i>	(2) <i>Name, telephone number and complete mailing address, including zip code, of employee, agent, or department of creditor familiar with claim who may be contacted</i>	(3) <i>Nature of claim (trade debt, bank loan, government contract, etc.)</i>	(4) <i>Indicate if claim is contingent, unliquidated, disputed, or subject to setoff</i>	(5) <i>Amount of claim [if secured, also state value of security]</i>
Mahoney Cohen & Company CPA PC 1065 Avenue of the Americas New York, NY 10018	Mahoney Cohen & Company CPA PC 1065 Avenue of the Americas New York, NY 10018			83,229.00
Mirick O'Connell DeMallie & Lougee 100 Front Street Worcester, MA 01608	Mirick O'Connell DeMallie & Lougee 100 Front Street Worcester, MA 01608			8,366.39
Omni Boys North, Ltd. c/o Richard Zipes 112 Nurmi Drive Fort Lauderdale, FL 33301	Omni Boys North, Ltd. c/o Richard Zipes 112 Nurmi Drive Fort Lauderdale, FL 33301	Promissory Note		1,026,846.00
Resource Staffing Dallas Inc. 2277 Plaza Drive #420 Sugarland, TX 77479	Resource Staffing Dallas Inc. 2277 Plaza Drive #420 Sugarland, TX 77479			6,763.88
Sales Velocity 668 Stony Hill Road Morrisville, PA 19067	Sales Velocity 668 Stony Hill Road Morrisville, PA 19067			6,400.00
Secrest Wardle Lynch Hampton P.O. Box 3040 Farmington, MI 48333-3040	Secrest Wardle Lynch Hampton P.O. Box 3040 Farmington, MI 48333-3040			4,660.70
Sovor Associates Attn: Leonard J. Vorcheimer c/o Peter B. Eddy/Williams Caliri 1428 Route 23 Wayne, NJ 07470-0995	Sovor Associates Attn: Leonard J. Vorcheimer c/o Peter B. Eddy/Williams Caliri Wayne, NJ 07470-0995	Promissory Note		600,000.00
Taberna Capital Management LLC c/o Cohen Bros. & Company 450 Park, 23rd Floor New York, NY 10022	Taberna Capital Management LLC c/o Cohen Bros. & Company 450 Park, 23rd Floor New York, NY 10022	Subordinated Indenture		125,972,840.00
United Healthcare Ins. Co. 22703 Network Place Chicago, IL 60673-1227	United Healthcare Ins. Co. 22703 Network Place Chicago, IL 60673-1227			158,073.93
Winter Management Corp. P.O. Box 21076A New York, NY 10286	Winter Management Corp. P.O. Box 21076A New York, NY 10286			64,147.67
Wolverine Security Services Inc. 10559 Citation Drive #204 Brighton, MI 48116	Wolverine Security Services Inc. 10559 Citation Drive #204 Brighton, MI 48116			7,987.67

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(Continuation Sheet)

**DECLARATION UNDER PENALTY OF PERJURY
ON BEHALF OF A CORPORATION OR PARTNERSHIP**

I, Kathryn Mansfield, the Executive Vice President and Secretary of the corporation named as the debtor in this case, declare under penalty of perjury that I have read the foregoing list and that it is true and correct to the best of my information and belief.

Date **January 28, 2009**

Signature **/s/ Kathryn Mansfield**

Kathryn Mansfield

Executive Vice President and Secretary

Penalty for making a false statement or concealing property: Fine of up to \$500,000 or imprisonment for up to 5 years or both.
18 U.S.C. §§ 152 and 3571.